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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SANFORD

2012-13

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,366	688	2,054	1,196	3,250
10	ATTENDING PUPILS (OCTOBER 2011)	1,422	694	2,116	1,113	3,229
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,394.0	691.0	2,085.0 ( 64%)	1,154.5 ( 36%)	3,239.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	82.0 (17:1)	43.2 (16:1)	77.0 (15:1)	=	202.2	/	209.4	=	.97	X	10345,714	=	6422,620	3612,723
B.	GUIDANCE	4.0 (350:1)	2.0 (350:1)	4.6 (250:1)	=	10.6	/	20.0	=	.53	X	1031,417	=	349,857	196,794
C.	LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.0	/	5.0	=	.80	X	305,199	=	156,262	87,897
D.	HEALTH	1.7 (800:1)	0.9 (800:1)	1.4 (800:1)	=	4.0	/	6.0	=	.67	X	303,356	=	130,079	73,170
E.	EDUCATION TECHS	13.9 (100:1)	6.9 (100:1)	4.6 (250:1)	=	25.4	/	39.2	=	.65	X	720,005	=	299,522	168,481
F.	LIBRARY TECHS	2.8 (500:1)	1.4 (500:1)	2.3 (500:1)	=	6.5	/	6.0	=	1.08	X	116,879	=	80,787	45,442
G.	CLERICAL	7.0 (200:1)	3.5 (200:1)	5.8 (200:1)	=	16.3	/	19.0	=	.86	X	610,976	=	336,281	189,158
H.	SCHOOL ADMIN.	4.6 (305:1)	2.3 (305:1)	3.7 (315:1)	=	10.6	/	12.7	=	.83	X	1018,125	=	540,828	304,216

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		77,145	42,717
B.	Supplies and Equipment	346	478		721,410	551,851
C.	Professional Development	59	59		123,015	68,116
D.	Instructional Leadership Support	24	24		50,040	27,708
E.	Co- and Extra-Curricular Student	34	114		70,890	131,613
F.	System Administration/Support	220	220		458,700	253,990
G.	Operations & Maintenance	1,013	1,204		2112,105	1390,018

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1341,175	754,411
B.	Education & Library Technicians	36.00%	136,911	77,012
C.	Clerical	29.00%	97,521	54,856
D.	School Administrators	14.00%	75,716	42,590

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	251,801	141,617
16	Adjustment for Title I Revenues	-355,959	-200,227

17	TOTALS	13476,705	8014,153
18	E.P.S. RATES	6,464	6,942

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	2,045.0	1,156.0	3,201.0		
	OCTOBER 2009	2,086.0	1,131.0	3,217.0		
	APRIL 2010	2,048.0	1,117.0	3,165.0		
	OCTOBER 2010	2,055.0	1,096.0	3,151.0		
	APRIL 2011	2,045.0	1,059.0	3,104.0		
	OCTOBER 2011	2,111.0	974.0	3,085.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,078.0 +	0.00	X	6,464.00	= 13,432,192.00
	9-12 PUPILS	1,016.5 +	72.33	X	6,942.00	= 7,558,657.86
	ADULT EDUC. COURSES AT .1	27.3		X	6,942.00	= 189,516.60
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,464.00	= 5,656.00
	9-12 EQUIV. INSTR. PUPILS	4.250		X	6,942.00	= 29,503.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6177	1,283.6	X .15	X	6,464.00	= 1,244,578.56
	9-12 DISADVANTAGED @ .6177	627.9	X .15	X	6,942.00	= 653,832.27
	K-8 LIMITED ENGLISH PROF.	53.0	X .500	X	6,464.00	= 171,296.00
	9-12 LIMITED ENGLISH PROF.	16.0	X .500	X	6,942.00	= 55,536.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,078.0		X	43.00	= 89,354.00
	9-12 STUDENT ASSESSMENT	1,016.5		X	43.00	= 43,709.50
	K-8 TECHNOLOGY RESOURCES	2,078.0		X	98.00	= 203,644.00
	9-12 TECHNOLOGY RESOURCES	1,016.5		X	296.00	= 300,884.00
	K-2 PUPILS	724.0	X .10	X	6,464.00	= 467,993.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,446,353.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,712,963.27
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,712,963.27

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STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	138,587.38	X	101.10%	=	140,111.84
32	SPECIAL EDUCATION - EPS ALLOCATION					4,298,981.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,278,648.32	X	101.10%	=	1,292,713.45
35	TRANSPORTATION - EPS ALLOCATION					1,464,574.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					23,072.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,219,453.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,932,416.51

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - SANFORD				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - SANFORD				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - SANFORD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,932,416.51

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
SANFORD	3,094.5	100.00%	30,932,416.51		0.00		30,932,416.51		
TOTAL	3,094.5						30,932,416.51		
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			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
SANFORD			1,458,800,000	7.690		11,218,172.00		30,932,416.51	11,218,172.00 100.00% 7.69M
TOTAL			1,458,800,000			11,218,172.00		30,932,416.51	11,218,172.00 100.00% 7.69M
<hr/>							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						30,932,416.51	11,218,172.00	19,714,244.51
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						30,932,416.51	11,218,172.00	19,714,244.51
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								19,714,244.51
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 36.27% STATE SHARE % = 63.73%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 36.27% STATE SHARE % = 63.73%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						31,665,807.13		

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